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CORRIGENDUM

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UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH

FINANCIAL REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1991 AND REPORT OF THE BOARD OF AUDITORS

Corrigendum

1. Page 8

(a) Paragraph 29 should read

In 1983, the General Assembly, in its resolution 38/177 of 19 December 1983, authorized the granting of an advance amounting to $886,000 to UNITAR from the United Nations General Fund to cover the deficit in its budget for 1983. The same resolution further provided that such an advance is non-recurrent and reimbursable in accordance with the terms set out in the Secretary-General's report (A/38/220, para. 7) and repayment is to begin after a grace period not exceeding two years. To date, this advance has an unpaid balance of $686,000. Then, in 1987, General Assembly resolution 42/197 of 11 December 1987 authorized another advance for the purchase of the land amounting to $4,416,152. Other than these advances, the United Nations General Fund continues to advance on a yearly basis the budgetary deficits of the Institute up to the present.

(b) Paragraph 30 should read

Further verifications disclosed that, other than the resolutions mentioned above, which authorized the granting of advances to cover the deficit for only one year (1983) and for the land, the Board did not find any sufficient basis of authorization from the General Assembly, nor are there provisions in the budget documents of the United Nations which allowed advances from its General Fund.

2. Page 9

Paragraph 32 should read

In view of the above, the Board recommends that proper authorization for these unauthorized advances amounting to $4,938,730 should be made by the General Assembly as appropriate.

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